

**CITY OF DURHAM, NORTH CAROLINA**

Law Enforcement Officers' Special Separation Allowance

Required Supplementary Information

Schedule of Employer Contributions

<u>Year Ended June 30</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
1993	210,939	108.7
1994	233,405	118.0
1995	262,017	114.2
1996	272,423	128.3
1997	342,508	112.2
1998	344,116	118.7
1999	374,831	115.3
2000	403,406	130.7
2001	575,447	95.2
2002	554,713	120.6

## Notes to the Required Schedules:

The information presented in the required supplementary schedules was determined as a part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation date	12/31/01
Actuarial cost method	Projected unit credit
Amortization method	Level dollar amount on a closed basis
Remaining amortization period	29 Years
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	7.25%
Projected salary increases	5.9% to 9.8% per year
Includes inflation at	3.75%
Cost-of-living adjustments	N/A